



General Assembly

Amendment

January Session, 2019

LCO No. 8754



Offered by:
SEN. SAMPSON, 16th Dist.

To: Subst. House Bill No. **7218**

File No. 429

Cal. No. 472

***"AN ACT CONCERNING THE SAFE STORAGE OF FIREARMS IN
THE HOME AND FIREARM SAFETY PROGRAMS IN PUBLIC
SCHOOLS."***

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (NEW) (*Effective July 1, 2019, and applicable to taxable years*
4 *commencing on or after January 1, 2019*) There shall be allowed a credit
5 against the tax imposed under chapter 229 of the general statutes,
6 other than the liability imposed by section 12-707 of the general
7 statutes, for the purchase of a gun safe that (1) is specifically
8 manufactured to store firearms, (2) is constructed of steel or a material
9 of equal or greater strength, (3) has a combination or key lock listed by
10 Underwriters Laboratories, and (4) is for the personal, noncommercial
11 use of the taxpayer. Such credit shall not exceed one hundred fifty
12 dollars and shall be claimed for the taxable year in which such safe
13 was purchased. If the amount of such credit exceeds the taxpayer's
14 liability for the tax imposed under chapter 229 of the general statutes,
15 the excess shall not be refundable."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2019, and applicable to taxable years commencing on or after January 1, 2019</i>	New section